

# Request for Consolidated or Combined Filing of Single Business Tax Returns

Issued under authority of P.A. 228 of 1975. Filing is voluntary.

## PART 1

Name of Controlling Corporation	Authorization Number	Federal Employer ID Number (FEIN) or TR Number
Address (No., Street, City, State, ZIP Code)		

## PART 2

- |   | YES                      | NO                       |
|---|--------------------------|--------------------------|
| 1. Are you an affiliated group as defined in the <i>Single Business Tax Act</i> Section 3(1)? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Other than excluded members as defined in <i>Revenue Administrative Bulletin 1989-49</i> , are all Michigan taxpayers of the affiliated group included in this request? .....                  | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Is each eligible member subject to the same specific apportionment formula (from Part 5; see also <i>Revenue Administrative Bulletin 1989-49</i> )? .....                                      | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Does each eligible member have substantial intercorporate transactions from Part 4 with one or more of the other eligible members (See <i>Revenue Administrative Bulletin 1989-49</i> )? ..... | <input type="checkbox"/> | <input type="checkbox"/> |

**If the answer to any of the above questions is NO, you do not qualify for the consolidated or combined filing.**

5. Do you file a consolidated or combined federal income tax return? If yes, attach a copy of *Federal 851*. ..... ☐ ☐  
(a) What month does your fiscal year end? ..... (b) First tax year under this request .....

## PART 3 - List all eligible members (See *Revenue Administrative Bulletin 1989-49*)

Names and Addresses of Affiliated Corporations	A. <u>Controlling Corp.</u>	B.	C.	D.
Account Number				

## PART 4

State your reasons for consolidated or combined filing. (Attach a separate sheet if necessary.)

*Complete page 2 before signing.*

Authorized Signature of Controlling Corporation	Title
Date	Telephone Number
Treasury Use Only	

This request for consolidated or combined filing is:

- ☐ **APPROVED**, subject to the following conditions:
- A. You agree to submit a new request if there is any change in the affiliated group.
  - B. After consolidated or combined filing has been granted, you agree to get approval from the Michigan Department of Treasury for separate filing.
  - C. The controlling corporation will make estimated payments.
  - D. See attached statement of additional conditions (if applicable).

☐ **DENIED**

Signature of Michigan Department of Treasury Official	Date
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**PART 5****Schedule of Business Activity and Apportionment**

Member's Reference Letter	Michigan Business Activity	Intercompany Transactions	Authorization for Apportionment
A.			_____
B.			_____
C.			_____
D.			_____

**PART 6****Schedule of Intercompany Transactions**

Sales to Eligible Members				Purchases from Eligible Members			
A. Corp. A - Total Sales _____				Corp. A - Cost of Operations _____			
<u>Sales to Members</u>	<u>% of Sales</u>	<u>Sales to Members</u>		<u>Purchases from Members</u>	<u>% of Operations</u>	<u>Purchases from Members</u>	
A XXXXXXXXXXXXXXX	XXXXX %	C _____ %		A XXXXXXXXXXXXXXX	XXXXX %	C _____ %	
B _____	%	D _____ %		B _____	%	D _____ %	
B. Corp. B - Total Sales _____				Corp. B - Cost of Operations _____			
<u>Sales to Members</u>	<u>% of Sales</u>	<u>Sales to Members</u>		<u>Purchases from Members</u>	<u>% of Operations</u>	<u>Purchases from Members</u>	
A _____	%	C _____ %		A _____	%	C _____ %	
B XXXXXXXXXXXXXXX	XXXXX %	D _____ %		B XXXXXXXXXXXXXXX	XXXXX %	D _____ %	
C. Corp. C - Total Sales _____				Corp. C - Cost of Operations _____			
<u>Sales to Members</u>	<u>% of Sales</u>	<u>Sales to Members</u>		<u>Purchases from Members</u>	<u>% of Operations</u>	<u>Purchases from Members</u>	
A _____	%	C XXXXX %	XXXXXXXXXXXXX	A _____	%	C _____ %	
B _____	%	D _____ %		B _____	%	D _____ %	
D. Corp. D - Total Sales _____				Corp. D - Cost of Operations _____			
<u>Sales to Members</u>	<u>% of Sales</u>	<u>Sales to Members</u>		<u>Purchases from Members</u>	<u>% of Operations</u>	<u>Purchases from Members</u>	
A _____	%	C _____ %		A _____	%	C _____ %	
B _____	%	D XXXXX %	XXXXXXXXXXXXX	B _____	%	D _____ %	

**MAIL TO:** Michigan Department of Treasury  
 Technical Services Division  
 Treasury Building  
 Lansing, MI 48922

# Instructions for C-8007, Request for Consolidated or Combined Filing of Single Business Tax Returns

For complete information, request Revenue Administrative Bulletin 1989-49.

*Sections not referenced here are explained on the form.*

**Purpose:** To request consolidated or combined filing for affiliated business groups as provided under the Single Business Tax Act, Section 77. This request must be filed before the date set for filing or the extended due date of the annual return of all members for the taxable year for which the taxpayer is requesting consolidated filing.

An **affiliated group** is two or more corporations, one of which owns or controls, directly or indirectly, 80% or more of the outstanding capital stock with voting rights of the other corporation or corporations.

## PART 3

If there are more than four eligible members, complete a second request form. Number the first form "1 of 2" and the second "2 of 2," etc.

## PART 4

List reasons for requesting consolidated or combined filing of Form C-8000, *Single Business Tax Annual Return*. Give pertinent information to support the request for this method of filing. This form must be filed whenever there are changes in the affiliated group, including:

- Adding or deleting a member
- Significant changes in the type of or amount of transactions between eligible members; **or**
- Other changes that affect the filing as a consolidated group.

If this request is for approval of a change in the consolidated group, give the previous controlling

corporation's account number and the SBT authorization number.

## PART 5

Enter a brief description of the Michigan business activity and the intercorporate transactions for each eligible member (e.g., sales of lumber, rental of equipment, etc.). Enter in the last column the section number of the Single Business Tax Act to be used in apportioning tax base of multi-state members (e.g., 45a – three factor, 57 & 58 – transportation, 62 – domestic insurer, 65 – financial organization).

## PART 6

Complete this section using information from the taxable year for which consolidated filing is being requested. Intercompany sales and purchases are defined in the Single Business Tax Act Section 77(b) (MCL 208.77(b)). Enter each member's total sales and the sales to each eligible member. Divide the sales to each member by the total sales and enter the percent in the appropriate column. Enter the cost of operations for the member. Cost of operations is the cost of goods sold plus other ordinary business deductions, but does not include costs relating to functions of control, ownership and financing. Enter the purchases from each eligible member and divide the purchases from each member by the cost of operations and enter the percent in the appropriate column.

① **Note:** The sum of the percentages must be at least 10% for each eligible member. If not, the affiliated group does not qualify. However, a member may not combine its sale percentage and its purchase percentage to satisfy this 10 percent test.

## EXAMPLE:

Sales to Eligible Members				Purchases from Eligible Members			
A. Corp. A - Total Sales		5,000,000		Corp. A - Cost of Operations		4,750,000	
<u>Sales to Members</u>	<u>% of Sales</u>	<u>Sales to Members</u>		<u>Purchases from Members</u>	<u>% of Operations</u>	<u>Purchases from Members</u>	
A XXXXXXXXXXXXX	XXXXX %	C _____ %		A XXXXXXXXXXXXX	XXXXX %	C _____ %	
B 900,000	18 %	D _____ %		B 0	_____ %	D _____ %	
B. Corp. B - Total Sales		3,500,000		Corp. B - Cost of Operations		3,200,000	
<u>Sales to Members</u>	<u>% of Sales</u>	<u>Sales to Members</u>		<u>Purchases from Members</u>	<u>% of Operations</u>	<u>Purchases from Members</u>	
A - 0 -	_____ %	C _____ %		A 900,000	28.125 %	C _____ %	
B XXXXXXXXXXXXX	XXXXX %	D _____ %		B XXXXXXXXXXXXX	XXXXX %	D _____ %	

Corporation A qualifies as an eligible selling member because sales to Corporation B are at least 10% of Corporation A's sales. Corporation B qualifies as an eligible purchasing member because at least 10% of its cost of operations are purchases from Corporation A.